May 13 08 05:39p Linda Biazzo 856 662 6069 p.3 Case 08-14631-GMB Doc 288 Filed 05/14/08 Entered 05/14/08 10:25:19 Desc Main Document Page 1 of 1

CONCLUSION

The Debtors believe the Plan is in best interest of all creditors and recommends that Impaired creditors vote to accept the Plan.

DATED: May 12, 2008

Respectfully submitted,

Shapes/Arch, Holdings L.L.C.

By:

Name: Steven Grobe

Title:

CEO

DATED: May 12, 2008

Shapes L.L.C.

By

Name: Steel & S. G.

Title:

CEO

DATED: May 12, 2008

Delair L.L.C.

Ву:

Jame: Fichard M (ressuman

Title: EVP

DATED: May 12, 2008

Accu-Weld L.L.C.

By:

Name: Stur Gosil

Title:

UP

DATED: May 12, 2008

Ultra L.L.C.

Nama:

Title:

itle: Driday Ma